

FOR INHERITANCE TAX

Mr. Perkins Discusses Principles of His Bill.

PROPOSAL IS CONSTITUTIONAL

Long Acquiescence Has Established Validity of Suggested Tax—Thirty States Have Laws Imposing It—Position that Government Has No Share in It Declared Unsound.

For an hour yesterday the House of Representatives heard Mr. Perkins (Rep., N. Y.), discuss the principles of an inheritance tax, for the imposition of which he introduced a bill. He acknowledged that it was not likely to become a living question at this session, but said it was sure to become incorporated into our system of government in the not distant future.

"Unless the Supreme Court should change its views," he said, "there seems no question but that the general government may constitutionally impose an inheritance tax. The Supreme Court has been known to change its views, but I am inclined to think that it would be more apt to reverse its final decision of the income tax, and again hold, as it formerly held, that such a tax was constitutional, than to reverse itself on the inheritance tax and hold that unconstitutional."

"If the validity of such a tax can be established by long acquiescence, certainly this has been done. In 1797 an inheritance tax was imposed by this government. The men who drafted our Constitution were alive and in public office. Plainly they saw nothing in such an impost which infringed the Constitution or exceeded the power of the government. The law received the approval of George Washington, and his name was set to it. The validity of this law was never questioned, and a few years later the act was repealed. In the hour of need of the civil war the government again imposed an inheritance tax. Its constitutionality was questioned, but it was affirmed. An inheritance tax and a progressive inheritance tax was imposed in the Spanish war."

States Impose Tax.

Mr. Perkins went on to say that thirty of the States had taxes on inheritances—half of them only on property passing to collateral heirs—and he pointed out the ease with which it could be borne.

He doubted whether the size of the fortune which any man might honestly earn would ever be restricted. The increase in population, the increase in business activity, made possible the accumulation of enormous fortunes. Yet, while there were many more great fortunes, it was doubtful if any, in their purchasing power, exceeded or perhaps equalled in size the wealth of the past. In the number of retainers they could support, in the size of the palaces they could build, in the gorgeousness of the shows they could give to amuse the public, it was probable that there were in Rome sixteen or eighteen hundred years ago men richer than Carnegie or Rockefeller. A very different question was presented in the problem of inheritance. That a man should possess for himself the fruit of his own labor seemed an inherent right. But that state had the right to impose any conditions it saw fit when it undertook to carry out the will of the man who was dead in reference to the property that had forever passed beyond his control, and in treating with the problem of great fortunes might properly consider the elements necessary to their creation.

Individuals Can't Make Money.

"No man," Mr. Perkins continued, "can make money by himself alone. It is by his relations with others that wealth is accumulated, and the greater their ability to purchase what one has to furnish, the greater is the possible accumulation of wealth. So, when persons suggest that the state has no right to ask for a reasonable share of the wealth which could only have been accumulated by the opportunities it offers, their position seems to be nonsensical. I think, therefore, we can easily see that the affirmative question of the moral right of the state to impose a large tax upon the property of the citizen when he invokes its aid in disposing of the property which he has left behind him."

Mr. Rockefeller has rights in the property which he has accumulated, but the infant that chances to be born his child, or his grandchild, or his grandnephew, which has done nothing except to itself to the trouble of being born, has no moral right to claim of the world into which it comes any more than any other child that is born into the world of other parents. It has a right to claim a fair chance with others, to claim the protection and the advantages which the state extends to all—that and nothing more.

"It was no advantage to Miss Vanderbilt, or Miss Gould, that enormous fortunes attracted the eager gaze of foreign fortune-hunters. Ours is still the only land of romance, the only land where the majority of men marry without intent solely the patrimony of their brides. If diminished inheritances keep American ladies at home and render them ineligible in the eyes of foreign husbands, certainly their husbands will be increased and the prosperity of the land will not be diminished."

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RAILROADS OVERPAID.

Murdock Says They Get Too Much for Mail Transportation.

As a result of a speech delivered by Representative Murdock (Rep., Kans.) in the House yesterday, the Post-office Department will probably be called upon to answer the charges that the railroads of the country have been permitted to secure millions of dollars for carrying mails to which they were not entitled. Mr. Mann (Rep., Ill.) declared on the floor that if the facts were as Mr. Murdock represented them to be, those who permitted the system to continue in operation should be removed from office.

TO ADJUST CUBAN CLAIMS.

State Department Gets Text of Order Creating Commission.

The text of the proclamation issued by Provisional Governor Magoon for the establishment of a Cuban claims commission, to adjust claims arising out of the recent insurrection, has been received at the State Department.

The commission will be composed of three members, appointed by Mr. Magoon. All decisions are finally approvable by the provisional governor.

Public Buildings Bill.

Bills were introduced in the Senate yesterday for public buildings at Portsmouth and Columbus, Neb., by Senator Millard, and at Somersworth, N. H., by Senator Gallinger. The latter also introduced a bill appropriating \$25,000 for a District of Columbia building at the Jamestown Exposition.

Statehood for New Mexico.

Senator Teller introduced a bill in the Senate yesterday providing for separate Statehood for New Mexico.

PRESIDENT PRAISES SHAW.

Commends His Work as Shown in Annual Treasury Report.

The President has congratulated Secretary Shaw on his fifth and last annual report on the operations of the Treasury Department, in a letter received at the Secretary's office yesterday. In the letter the President says:

"My Dear Mr. Secretary:

"I have just read through the resume of the Treasury operations during the five years that you have been Secretary. I am so impressed by this plain recital of what has been accomplished by you, that I take this opportunity of telling you so; and at the same time of expressing my very profound appreciation of your services. People tend to forget, year by year, that the Secretary of the Treasury stands between them and business disaster. This report of yours shows how every year some crisis has occurred, which might have the most serious effects if it had not been met just as you have met it. It is a remarkable showing, and I congratulate you upon it.

"Sincerely yours,

"THEODORE ROOSEVELT."

GIVING AWAY TURTLES.

"Race Not Always to Swift," Says Sherman to Wadsworth.

Representative Sherman, chairman of the Republican Congressional Committee, is passing out among his friends a souvenir of his personal campaign in the Utah district. It is a small gilded turtle with a white enamel shell, upon which is a striking likeness of Mr. Sherman with his narrow "sideburns" and broad smile.

"I am surprised," said his colleague, Racing Commissioner James W. Wadsworth, as he accepted the gift, "that a fast fellow like you, Jim, should have as a mascot such a slow-moving creature, even if you are fond of terrapin."

"Laugh," replied the Utah man, with a significant smile, "the race is not always to the swift, Farmer."

GROSVENOR SINGS SWAN SONG

Retiring Legislator Best in Business, He Says.

The law received the approval of George Washington, and his name was set to it. The validity of this law was never questioned, and a few years later the act was repealed. In the hour of need of the civil war the government again imposed an inheritance tax. Its constitutionality was questioned, but it was affirmed. An inheritance tax and a progressive inheritance tax was imposed in the Spanish war."

Takes Issue with De Armond—House Should Pay Particular Attention to Him.

Representative Charles Henry Grosvenor, familiarly known as "Old Figger," sang his swan song yesterday in the House of Representatives, of which he has been a member for ten terms. Mr. Grosvenor was defeated for nomination last year, and will retire with the present Congress.

Taking the House into his confidence, Representative Grosvenor, with many waggings of his snow-white beard and more shakings of his hoary locks, explained how Representatives could best legislate for the interest of the people. His text was an argument of Representative De Armond, of Missouri, that the incentive to correct action and wise and proper legislation would be far greater if a member of Congress should finish his two years' legislation prior to the election of a successor for his district.

"I want to enter my solemn protest against that proposition," Gen. Grosvenor said. "Is there any man in the world now that can legislate with the same degree of intelligence and the same degree of patriotism, and the same degree of independence as can the fellow who is going out? (Laughter.) Rather than have the change made that the gentleman from Missouri suggests, I would suggest that the legislation of this House be turned over to the gentlemen who are going out at the end of this term. (Laughter and applause.) They will act with much greater disinterestedness than can the gentleman from Missouri, in the very nature of things."

"Now, doubtless the gentleman from Missouri will say, 'When you have come out, during this short session, and in all his votes during the long session of the Sixtieth Congress, he will be actuated by simple patriotic purposes to do right; but he will be wonderfully mistaken. Who is affected now that he is going out of Congress, by the bluster of some demagogues in the form of a walking delegate? He who is going out is secure from such, and they could have no effect upon him."

"No man can tell until he has tried it. (Laughter.) What a wonderful thing it is, at the end of a long career of devotion to public duty, to be enabled to say, 'I have done my best, and I leave him for some sort of his and invite that gentleman to go to any place, hot or cold. (Laughter.)"

"There is something about it that is refreshing to any man and you know nothing about it. When you have come out to experiment upon it, remember what I have said, and see if I have overestimated the ecstasy of the moment when you are able to deliver that sort of an answer to somebody who interferes with your judgment. Therefore, I think that this House should pay special and great attention to the suggestions that I, myself, and a number of distinguished gentlemen, will make to you during the next sixty or seventy days." (Laughter.)

HARRIMAN PROBE IS BEGUN.

Special Attorneys Already at Work Quietly in New York.

Frank B. Kellogg and C. A. Severance, counsel engaged by the Interstate Commerce Commission to direct the inquiry into the operations of the Harriman lines, are in New York laying the groundwork for the investigation.

"Messrs. Kellogg and Severance are looking the field over in New York," said an official yesterday. "They are after men who are supposed to know a good deal about the affairs of the Harriman system. As I understand it, as fast as such men are found the attorneys will hand them subpoenas to appear before the commission. At the proper time the commission will be notified to assign dates for hearing in New York."

Will Discuss Japanese Question.

When the Senate met yesterday Senator Rayner gave notice that to-day he would discuss the Japanese situation as it related to the school question at San Francisco.

After the transaction of some minor routine business, the President's special message on Porto Rico was read.

Numerous Confirmations.

The Senate yesterday confirmed a long list of nominations in the navy, the consular service, and the judiciary, including those of William J. Youngs, to be United States district attorney for the Eastern, and Lyman K. Bass for the Western district of New York.

Depew as Host.

Senator Depew will give a dinner to-night to Speaker Cannon and the New York delegation in Congress. This will be the first time for nearly a year that the two men have taken part in any formal entertainment.

MUCH TALK IN HOUSE

Discussion Covered a Long List of Varied Topics.

WANTS BASIC LAW CHANGED

Mr. De Armond Argues in Favor of Constitutional Amendments—New Spelling Again to the Fore—Gaines Speaks in Support of Proposal for Increased Salaries for Legislators.

In the House yesterday Mr. De Armond (Dem., Mo.) discussed the issuance of injunctions by courts, and, indirectly, the President's remarks about criticism of courts. He was suggesting questions that could be considered by a constitutional convention with benefit.

"Shall our courts," he asked, "be final and supreme arbiters; shall the court determine when it shall issue a particular writ; shall the court determine who violates an injunction or a writ of prohibition, or any other extraordinary writ; who is concerned in the violation, and what the punishment shall be—all determined by a single lifetime appointee? Or shall the people and those who were elected to office from time to time, who are responsible to them, the members of Congress, determine what the power of courts shall be? I believe that one of the troubles of this country grows out of the assumption by the courts of the right to issue writs which they have no right to issue unless authorized by the lawmaking power to issue them. A court created by law possesses no power except what the law gives it."

Responsibility of Judges.

"There ought to be some way of getting at the responsibility of individual judges. There ought to be some way of determining when a judge has been guilty of such an act as would lead to the vacation of his office, and when he has become incompetent or disabled for any reason he ought to be removed. Something more expeditious, less cumbersome, surer than the remedy prescribed in the Constitution—impeachment—ought to be provided. There ought to be some sense of responsibility, something held before every man who holds judicial office by life tenure."

It was a day of miscellaneous debate in the House, the list of topics discussed formidably rivaling the President's message in length. Mr. Keifer (Republican), of Ohio, protested against the reduction of the membership of the House of Representatives Appeals, as proposed by the Committee on Appropriations, and incidentally expressed a hope that members of the House would be able to spell correctly, according to the dictionary. Otherwise, he said, they would be violating the law of the land, should the bill be passed.

Mr. Underwood (Dem., Ala.) advocated the construction of macadamized roads by the national government.

Wants Commercial Agents.

Mr. Richardson (Dem., Ala.) told of the advantages to be derived from the employment of commercial agents to further the sale in foreign markets of American cotton and cotton goods.

Mr. De Armond (Dem., Mo.) described several amendments to the Constitution, which, in his opinion, would aid in restoring to the people much power, political and otherwise, of which they had been improperly deprived. Incidentally he criticized the Committee on Appropriations for its recommendation regarding simplified spelling. He suggested to Mr. Tawney, chairman of the committee, that it incorporate its proposed action in an independent bill, which the President could veto.

Mr. Grosvenor (Rep., Ohio), in response to Mr. De Armond, expressed the opinion that that gentleman would not live to see the Constitution amended, save as the result of war. He briefly paid his respects to the simplified spelling fad, countering on Champ Clark (Dem., Mo.) who yesterday raised a laugh by telling that one of the most distinguished members of the House pronounced "does" as if it were spelled "dews." Grosvenor said that a gentleman, whom it would be ridiculous to mention, but who was distinguished for being the youngest man (at that time) who ever held the position of president of a college, in the heat of debate started the House one day by vehemently declaring "I ain't got no use for any man who is appointed to reduce the pay of school teachers."

Increased Salaries Urged.

Mr. Gaines (Dem., Tenn.) urged the passage of his bill increasing the salaries of Senators, Representatives, and Delegates to \$7,500, beginning with the Sixtieth Congress. He earnestly named the Sixty-first Congress, and his attention being called to it, he contemptuously responded, "Oh, I mean the Sixtieth Congress. I'd rather vote on the proposition from a sheep-killing dog than be a moral coward."

He made a feeling speech on the subject. "Gentlemen," he said, "you cannot get along here on a year and do your country and yourself the least bit of good. I expect you to do it. I can answer my own question. No, I do not."

All this hung upon the nominal consideration of the legislative, executive, and judicial appropriation bill. General debate is likely to continue to-day.

THE ALGERIAS CONVENTION.

Resolutions of Disclaimers to Be Reported with Treaty.

Unless there is some hitch at present unforeseen, the Moroccan treaty will be ratified by the Senate to-day. At the last session of Congress an agreement was reached to vote on the convention December 12. At that time, however, considerable Democratic opposition manifested itself, and the chances of the treaty being ratified were not considered good. The contention of the Democrats was that no support should be given any plan which left room for the inference that the United States was attempting to interfere in European politics. They were not particularly hostile to the treaty per se, but they insisted that if they were to vote affirmatively it would have to be made perfectly clear that the country disclaimed any intention to do in the Old World that which, by upholding the Monroe doctrine, the United States forbids any Old World power doing in the western hemisphere.

At a recent meeting of the Committee on Foreign Relations, a subcommittee consisting of Senators Spooner, Lodge, and Bacon was appointed to frame a resolution of disclaimer. This has been completed, and will be offered to the Senate to-day after the treaty itself is reported. It is expected that it will make the ratification of the convention certain, although some Democratic Senators may desire to go on record as opposing the whole principle involved.

The resolution sets forth, in effect, that the participation of the United States in the Algerias matter is for the sole purpose of protecting our commercial interests and American citizens in Morocco, and to aid the effort to promote peace between the powers signatory to the Moroccan treaty in 1880.

WANTS REFORMS IN PURCHASES

Keep Commission After Uniform Bids for Department Supplies.

The Keep Commission yesterday made public its report on the subject of purchasing departmental supplies. Under the present system the various branches of the government buy their supplies in the market, and some of them pay twice as much for the same article as others.

To correct this hit or miss plan the Keep Commission, which was appointed by the President to systematize the work of the departments, proposes an amendment to the Revised Statutes, which provides for the uniformity of advertisements, schedules, and contracts, and, wherever possible, combining such for the purpose of securing better terms.

A permanent committee is recommended, one member to be appointed from each department, which shall act as the general purchasing agent of the government.

INVITATION TO FAIRBANKS.

Chief Hole-in-the-Day Anxious to Entertain Vice President.

Representative Steenerson yesterday extended to Vice President Fairbanks the invitation of Chief Hole-in-the-Day, of the White Earth Chippewas in Minnesota, to attend the celebration next June of the fiftieth anniversary of the establishment of the reservation. There are about 100 Indian families there, and a large number of them go under the name of Fairbanks and claim kinship with the Hoosier statesman. Ben Fairbanks, the wealthiest man of the tribe, said to be worth at least \$100,000, insists that he is a cousin of the Vice President, and desires to entertain him if he will come to the celebration.

Mr. Fairbanks smiled when the invitation was extended and said that he would be pleased to accept, if he could so shape his engagements at that time. He promised that if he should go he would take Mrs. Fairbanks and his daughter, Mrs. Timmons, with him.

RELIEF SOUGHT FOR CONGO

Lodge Resolution to Be Favorably Considered To-day.

Similar Resolution Passed by the Senate Two Years Ago—Exigency in Europe Over Subject.

The Lodge resolution proposing an international movement for the relief of the people of the Congo will be taken up in the Foreign Relations Committee to-day, and with every prospect of favorable action. Senator Morgan, it appears, introduced a similar resolution two years ago, and it was adopted by the Senate. This resolution declared that the conditions in the Congo were intolerable, and urging him to take steps to bring the matter to the attention of the signatory powers to the treaty of Brussels. The resolution was referred in April, 1904, in Foreign Relations to a subcommittee consisting of Senators Morgan and Spooner, to report such measures as might be deemed advisable for the relief of American citizens.

Mr. Morgan reported that the situation in the Congo was intolerable, and urging him to take steps to bring the matter to the attention of the signatory powers to the treaty of Brussels. The resolution was referred in April, 1904, in Foreign Relations to a subcommittee consisting of Senators Morgan and Spooner, to report such measures as might be deemed advisable for the relief of American citizens.

There is little doubt that the resolution will receive favorable action. Although the President and the State Department officials are in thorough sympathy with the movement, it is recognized that some foreign government must take the initiative. The Senate resolution, however, if passed, will have a great moral influence, and it will be a great concrete action by any important national lawmaking body on the subject.

The interview with King Leopold, cabled from Brussels, was read with the greatest interest in administration circles in Washington, and especially by the members of the Foreign Relations Committee. It is not believed the denials made by the Belgian monarch will have the effect of delaying action on the Lodge resolution.

The Belgian Minister, Baron Moncheur, regards the interview as a complete refutation of the charges of maladministration in the Congo.

Charges that a lobby has been maintained at Washington in the interest of King Leopold are vigorously denied at the legation.

Berlin, Dec. 11.—The interview of King Leopold, given to the American newspaper representatives, in which he defended himself from the charges of cruelty in connection with the management of affairs in the Congo, is regarded by the German press as a new phase of the "American peril."

European monarchs, discredited in the Old World, are now seeking to rehabilitate themselves by appealing to the American press, which is thus becoming the supreme court of justice of the world. This is the interpretation placed on the King's action in giving his interview to the American newspapers.

German newspapers generally comment on this fact, and declare Europe will not tolerate the innovation and will not accept American public opinion as a judicial arbiter in the Congo.

German opinion is divided as to Leopold's explanation of Congo affairs. The majority of the papers regard it as inconclusive.

Sensation in France.

Paris, Dec. 11.—The interview of King Leopold has created a great sensation throughout France. It was cabled from New York to Paris, and all the papers make a big display of it. In receiving the text of the interview the French papers organized a special service to rush it to clients throughout France. Leading morning journals of Paris to-day reproduce long extracts from the statement. The comment in the headlines emphasizes the importance of the old King's declarations.

Sentiment in England.

London, Dec. 11.—British newspapers generally still maintain their anti-Congo attitude despite the denials made by King Leopold of Belgium of the charges of cruelty in treatment accorded natives.

It has been a long time since Great Britain has had a greater sensation than that produced by this statement from the aged ruler. Practically every important newspaper in the three kingdoms from the London Times down, print the statement verbatim.

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TARIFF AND TRUSTS

Campbell, of Kansas, Wants to Know Their Relations.

PUTS IT ON BUSINESS BASIS

Says Politics Should Not Be Determining Factor in Matter of Tariff Revisions—Asks for Commission to Investigate with View to Promoting Common Welfare.

Is the tariff really the matter of the trusts, a second cousin, or no relation at all?

That is what Representative P. P. Campbell, of Kansas, desires to know, according to a resolution introduced in the House yesterday. The resolution calls for the appointment of a commission to inquire into the connection between the tariff and trusts and monopolies, and the industrial and labor interests of the United States, and to recommend such changes in existing schedules, if any seem to be necessary, as will "better promote the common welfare."

The proposed commission is to consist of nine members, five to be appointed by the Speaker from the membership of the House, three by the Senate from its membership, and one by the President. It is to inquire particularly into the reported sale of American goods abroad cheaper than at home, and to investigate the effects of the tariff "upon the various questions relating to the agricultural, commercial, mercantile, manufacturing, mining, industrial, and labor interests of the United States." The changes recommended, if any are recommended, must tend to "the establishment of a tariff that will do the greatest justice to all the interests of the whole country, and, as nearly as possible, to do so, balance the receipts and expenditures of the government."

The resolution provides that the salary of the member of the commission appointed by the President, shall be \$5,000 per year. The other members are not to receive any compensation in addition to their regular salaries as members of Congress. The salary of \$5,000 is also provided for a clerk and stenographer.

Desires Business Reasons.

"The object of my resolution is to get at the business and economic reasons, if any, for changing our tariff system," said Mr. Campbell in discussing the subject. "The common welfare, rather than political expediency, should decide so important a question. It is strange, but true, that those who are endeavoring to secure a caucus of Republicans to take up the matter of tariff revision, urge only political reasons. The same is true of those who favor a special session in the early spring for the purpose of taking up tariff revision. Furthermore, those who favor making a provision in the next Republican national platform for revision after the Presidential election, two years hence, say that is the thing to do from a political standpoint, but say no more. 'Business and economic reasons are not urged by any one,' continued the Kansas Congressman. 'No suggestion is made of a change in schedules that will start a single industry, give employment to or raise the wages of a single working man, or reduce the cost of living.'

"A thorough inquiry will advise the country of whatever changes should be made, and of the probable effect such changes may have upon industries and labor. My resolution provides for a thorough inquiry. The determination of the proper time for tariff revision ought to be based on business, rather than political considerations."

Resolution Attracts Attention.

The resolution has elicited considerable comment, coming, as it does, from a Republican who waged and won his last campaign for re-election on a standpoint. Some of the older standpaters are inclined to sneer at the resolution, and belittle it generally, because of the

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